

High Level Event

The role of Responsible Business Conduct in building resilience - 21 January 2021

Audience comments and questions submitted during the event

This document includes key questions and answers submitted by audience members during the High Level Event on the role of Responsible Business Conduct in building resilience, co-organised by the OECD, the ILO and the European Union on the 21st January 2021.

Questions are taken from those submitted via the Zoom Q&A function and where panellists have shared responses. Additional documents supporting the High Level Event including an Outcomes Note, Background Note and Agenda can be found on the [RSCA website](#).

1. Dr. Jen Elmaco, EURAXESS ASEAN

What would be the entry points for the implementation of responsible business conduct? How can diversity, inclusion and gender equality be incorporated?

OECD response: OECD Due Diligence Guidance for RBC illustrates practical actions that companies can take to prevent and address RBC risks, including and going beyond gender. Please see the Guidance p.41 Q2 which provides concrete examples of how companies can integrate gender perspective in their due diligence practices. <http://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf>

「責任ある企業行動のための OECD デュー・ディリジェンス・ガイダンス」はジェンダーを含め様々な RBC リスクを回避し、対処するために実施できる具体的な行動を記載しています。ガイダンスの 41 ページ Q2 では企業がジェンダーの課題をどのようにデューデリジェンに組み込むのか具体的な実践例を紹介していますので、ご参照ください。
<https://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-RBC-Japanese.pdf>

ILO response: The main instrument for Responsible Business Conduct from the ILO is the *Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration)* which is the only instrument that provides direct guidance to enterprises (multinational and national) on social policy and inclusive, responsible and sustainable workplace practices. The instrument includes recommendations in the area of inclusion which take into account diversity, inclusion and gender equality. In addition, the International Labour Standard through its conventions and also the Fundamental Principles and Rights at Work also emphasize on the elimination of discrimination in workplace. Thus for the ILO, it is very important that the Responsible Business Conduct and CSR actually takes place at enterprise level through practices that companies have, specifically when it comes to working conditions. The MNE Declaration refers to the equality of opportunity and treatment:

“Governments should pursue policies designed to promote equality of opportunity and treatment in employment, with a view to eliminating any discrimination based on race, colour, sex, religion, political opinion, national extraction or social origin.”

“Multinational enterprises should be guided by the principle of non-discrimination throughout their operations without prejudice to the measures envisaged in paragraph 18 or to government policies designed to correct historical patterns of discrimination and thereby to extend equality of opportunity and treatment in employment. Multinational enterprises should accordingly make qualifications, skill and experience the basis for the recruitment, placement, training and advancement of their staff at all levels.”

To integrate diversity, inclusion and gender equality, companies should review their operations and make sure their practices are not discriminatory. The *ILO Training Module for SMEs and Other Enterprises: Labour Standards in Global Supply Chains* recommends paying attention to some key areas where discrimination tend to be more obvious, for example, recruitment practices, job allocation, training policy, etc. Please see Section 7 p.56 for guidance on equal opportunity and treatment and a template for self-assessment. https://www.ilo.org/wcmsp5/groups/public/---asia/--ro-bangkok/documents/instructionalmaterial/wcms_725761.pdf

2. Anonymous Attendee

木下様に質問です。欧州の企業と市民社会との協働例で参考になるものがあればご教示ください。また、義務的 DD 法に対する欧州企業の反応についてもコメント頂ければ幸いです。

A question to Ms Kinoshita. Please share useful examples/good practices of collaboration between European companies and civil society if any. Would be grateful to have any views on how European companies see an ongoing discussion on mandatory due diligence legislation at the EU level.

Response from Yukako Kinoshita, CSR Committee Chair, Japan Business Council in Europe (JBCE):

欧州企業に限った取組ではありませんが、タイヤ業界では天然ゴムプラットフォーム (GLOBAL PLATFORM FOR SUSTAINABLE NATURAL RUBBER) を 2017 年に立ち上げ、天然ゴム生産者、ゴム加工業者、商社からタイヤ及び自動車メーカー、NGO をはじめとした市民社会が参画し、責任あるサプライチェーンマネジメントを推進する活動を実施している事例がございます。（ご参考：<https://sustainablenaturalrubber.org/>）また、EU 紛争鉱物規則を機に European Partnership for Responsible Minerals (EPRM) (ご参考：<https://europeanpartnership-responsibleminerals.eu/>)、が立ち上がっています。

デューデリジェンス法に対しては、個社レベルでは、50 社以上のグローバル企業が義務議論化に賛同する何らかの意思表示をしています（参照：[RHRRC](#)）。また、産業界が DD 法案に求める主な意見としては、① 産業界における Level playing field を確保すること、② 国レベルの法規制のパッチワーク状態をなくし、EU レベルでのハーモナイゼーションを実現すること、③ 法的確実性の確保、などが挙げられます。

Translated response: Collaboration between companies and civil society is not limited to European companies. In 2017, the tyre industry launched a platform (the Global Platform for Sustainable Natural Rubber), which involves natural rubber producers, rubber processors, trading companies, tyre and automobile manufacturers, and civil society including NGOs (<https://sustainablenaturalrubber.org/>). Please also see the European Partner Responsible Minerals

(EPRM) in response to the EU Conflict Minerals Regulation (<https://europeanpartnership-responsibleminerals.eu/>).

At the individual company level, more than 50 global businesses have expressed support for mandatory due diligence regulation. The main responses from industry in relation to the proposed Due Diligence law are: (1) to ensure a level playing field within industries; (2) to avoid a patchwork of regulations at the national level and achieve harmonization at the EU level; and (3) to ensure legal certainty.

3. Anonymous Attendee

OECD の DD ガイダンスは網羅的で大変参考になると思いますが、多くの企業では、自社では人権 DD を実施できず、外部のコンサル等に丸投げする傾向もあるように感じます。日本政府として、日本企業に向けて、人権 DD に関するガイドライン等を発表されるご予定はありますか。

OECD Due Diligence Guidance for RBC is comprehensive and very useful, but many companies cannot carry out human rights due diligence by themselves and they tend to outsource it to external consulting firms, etc. Does the Japanese government have any plan to launch the guidelines on human rights due diligence targeting Japanese companies in particular?

(回答)

今後、行動計画を実施する中で、企業による人権デュー・ディリジェンスのプロセス導入を促す上でいかなる方途が望ましいか、関係者の意見も聴取しつつ検討していく考えです。

With regards to implementation of the the NAP, we endeavor to listen to the views of relevant parties as to what means are preferable in promoting the introduction of human rights due diligence processes by business enterprises.

4. 雅穂 山田 / Prof Yamada at Chuo University

中央大学総合政策学部教員の山田雅穂です。木下様に質問です。企業と政府の両方で先進的な取り組みをされている欧州に比べて、日本では政府と企業の両方で、RBC やビジネスと人権に関する企業間での自主的なフレームワーク、組織の構築はこれからの課題と思われます。欧州企業のご知見が豊富なお立場から、日本がどうすべきか、具体的な方法やアドバイスをお聞かせいただけますでしょうか？

A question to Ms. Kinoshita. Comparing with EU where both business and governments are taking advanced/progressive approaches, gaps/challenges remain for both companies and the government in Japan to develop a voluntary framework and management systems concerning RBC and Business and Human Rights among business. Given your insights on European companies, could you please share any practical actions or advice you may have with regard to what Japan should do?

Response from Yukako Kinoshita, CSR Committee Chair, Japan Business Council in Europe (JBCE):

従来欧州では一部のリーダ的企業が自社の競争力と評判確保のためにビジネスと人権の分野に取り組んできました。その経験から見えてきているのは、責任あるサプライチェーンマ

ネジメントは、企業努力のみで達成できるものではなく、政府の関与、及びサプライチェーンが存在する地域、国との協業が不可欠です。そのためには、官民、及びステークホルダーとの対話が有効であり、そのような対話を通じてサプライチェーンにおける根本的問題に効果的に対処する施策を見出すことができると考えております。また、企業間のベストプラクティス共有を促進も、責任あるサプライチェーンマネジメントを推進するための有効な手段であると考えます。

サプライチェーンがグローバルに拡大する中、欧州のデューデリジェンス義務化議論は、たとえ日本企業がスコープに入らなかったとしても、間接的に日本企業へ影響を与えることとなります。日本にはこれまで以上に欧州の議論動向に関心を持ち、注視いただければと思います。

Translated response: Some of Europe's leading firms are focusing on business and human rights issues in order to ensure their competitiveness and reputation. From these experiences, it is clear that responsible supply chain management cannot be achieved through corporate efforts alone; rather, it requires government involvement and collaboration with the regions and countries where supply chains exist. To this end, effective dialogue with public and private sectors as well as with stakeholders is necessary; this is the way we can outline measures to address fundamental issues in supply chains. Sharing best practices among companies is also an effective way to promote responsible supply chain management.

As supply chains expand globally, discussion on mandatory due diligence in Europe will indirectly affect Japanese companies, even if they are not in direct scope of the regulation. I hope that Japan will pay close attention to the discussions in Europe and monitor developments.

5. Dr. Ayaka Nomura

As a retail company, we are conducting auditing and screening our supplier factories. And yet, we are facing various challenges on 1) how much responsibility we should take in the supply chain, until factory? Until farm land for the raw materials? 2) How to raise awareness within companies on the human rights; we would be grateful if you could share good practices of other companies which face similar challenges on how to raise awareness on the importance of the human rights within the company and its employees. Thank you very much for the informative discussion today.

リテール企業として、サプライヤーの工場の監査およびスクリーニングを実施していますが、様々な課題に直面しています。1) サプライチェーン上のどこまでの責任を持つべきなのでしょう？工場まで、原料を生産する農地まで？2) 企業内部で人権に関する意識を高めるにはどうすればよいのでしょうか？もし組織の中、従業員と、人権の重要性に関する意識向上において同様の課題に直面している他企業が実施しているグッドプラクティス等があれば、共有いただけますと幸いです。本日の有意義な議論、ありがとうございます。Dr. Ayaka Nomura

OECD Response: We recognise that many businesses across the globe, no matter the size, sector, or location, can find it challenging to gain visibility of and engage with its business relationships further down the supply chain.

1) The OECD Guidelines for Multinational Enterprises recommend that businesses carry out risk-based due diligence to avoid and address adverse impacts associated with their operations, their supply chains and other business relationships i.e. beyond contractual relationships such as sub-

suppliers beyond “tier 1”. In cases where impacts are directly linked to an enterprise’s operations, products or services, the enterprise should seek, to the extent possible, to use its leverage to effect change, individually or in collaboration with others. Please see the OECD Due Diligence Guidance for RBC on pp.70-72, Q 29 & 30 and Figure 2, for detailed explanations on how to assess the company’s involvement with the actual and potential adverse impacts along the full supply chain.

2) Please also find illustrative examples on pp.22-24 of the Guidance to embed RBC in company’s policies and management systems. In particular, practical actions on p.23 may be very useful.

<http://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf>

日本企業がサプライチェーン・デューデリジェンスの実施に取り組まれていることを歓迎します。また、事業規模やセクター、国・場所に関わらず、多くの企業にとってサプライチェーンの上流に位置するビジネス上の関係先の可視性を向上し、エンゲージすることは容易ではないと認識しております。

1) 「OECD 多国籍企業行動指針」は企業が自らの事業、サプライチェーンおよびその他のビジネス上の関係（つまり、契約関係の先にあるビジネス上の関係先である一次サプライヤーより先の例えばサブサプライヤーを含む）に関連する上記の負の影響を回避し、それらに対処するため、リスクベースのデュー・ディリジェンスを実施するよう勧告しています。負の影響が企業の事業、製品またはサービスに直接的に結びついている場合、その企業は単独または他者と協働して、状況を変えるよう可能な限り自社の影響力行使に努めるべきとします。「責任ある企業行動のための OECD デュー・ディリジェンス・ガイダンス」の 70-72 ページ Q29 と Q30 および図 2 で、企業が適切な対応方法を決定するため、特定された実際のまたは潜在的な負の影響への関わりをどのように評価できるか詳細に説明されていますのでご参照ください。

2) 同じく本ガイダンスの 22-24 ページでは、責任ある企業行動（RBC）を企業方針および経営システムに組み込むための具体的な行動例が紹介されています。特に 23 ページの例は参考となる有益な情報が含まれているかと考えます。

<https://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-RBC-Japanese.pdf>

ILO Response:

1) By definition, buyers have a direct contractual relationship with their vendors or Tier 1 suppliers, but not with the many subcontracted service providers and sub-tier suppliers below them, many of which are SMEs. But this is also where the worst labour conditions are often found. Research shows more than a third of all supply chain disruptions are the result of problems with indirect suppliers. Thus engaging with suppliers beyond Tier 1 is particularly important. The ILO encourages buyers and retailers to look at their supply chain through a systems approach. Companies should develop a wider and deeper view of their supplier-base, which goes to the extent of where their raw material inputs are sourced from, and collaborate with lower-tier suppliers directly.

https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---ifp_seed/documents/publication/wcms_759213.pdf

2) The report “More and Better Jobs through Socially Responsible Labour and Business Practices in the Electronics Sector of Viet Nam” features some model cases of MNE policies and practices in the Vietnamese electronics sector which may give you some inspiration and concrete ideas. Please see p.35. https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---multi/documents/publication/wcms_617068.pdf

6. Yoshiteru Uramoto

外務省人権人道課課長への質問です。

NAP の主旨はビジネスと人権について認識の向上にあるとのことでしたが、欧州のビジネスと人権に関する非財務情報開示の制度化（今年の 6 月？）の動きに対し、非財務開示の義務の可能性はあるのでしょうか？

A question to Mr. Tomiyama. The NAP's main objective is to increase an understanding of Business and Human Rights, and there is also the EU's efforts to have a policy on non-financial reporting related to business and human rights in place (aiming at June 2021?). Is there a possibility that non-financial disclosure becomes mandatory?

（回答）

現在でも、金融商品取引法上の開示書類である有価証券報告書には、企業の判断で、投資判断に必要な情報を記載することが可能であり、企業が行う人権に関する取組についても情報の開示を行うことができます。

（参考）有価証券報告書の様式において、一律に記載が必要とされている事項に加えて、有価証券報告書の各記載項目に関連した事項を追加して記載することができる

（企業内容等の開示に関する内閣府令第三号様式 記載上の注意）。

まずは、統合報告書なども含めた企業の任意の開示による事例の積み上げを経たうえで、金融商品取引法などの法定開示書類への開示の一律義務化については、国際的な動向も踏まえつつ、投資者の投資判断への有用性や開示する企業の負担（コスト）等を考慮して、慎重に検討する必要があると考えます。

At present, companies may, through their own initiative, include information necessary for investment decisions in a securities report under the Financial Instruments and Exchange Act. Companies can also disclose information on their efforts related to human rights.

See: Cabinet Office Order on Disclosure of Corporate Affairs

Form 3. (Instructions on Preparation)

(1) General instructions:

a. In addition to the matters required to be included pursuant to the following provisions, the matters related to each item to be stated in an annual securities report (hereinafter referred to as a "report" in this form) may be disclosed.

First, it is necessary to build cases of companies' voluntary disclosure, including integrated reports. Taking into account international trends, it is necessary to consider the usefulness of disclosed

information for investors, as well the burden (e.g. costs) on companies and carefully review whether to mandate disclosures of statutory disclosure documents under the Financial Instruments Act across the board.